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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Tae-Gyun Kim

Confirmation No.: 1482

Serial No. 10/749,222

Group Art Unit: 3747

Filed: December 30, 2003

Examiner: McMahon, Marguerite J.

For: *Piston Structure of Engine*

Attorney Docket No.: 060945-0143-US

RESPONSE TO OFFICE ACTION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This response is in reply to the Office Action from the U.S. Patent and Trademark Office dated October 18, 2004. Please enter the following amendments and remarks into the file of the above identified application.

Pursuant to the ultimate paragraph of this amendment, the Commissioner is authorized to charge any required fees to Morgan, Lewis & Bockius LLP Deposit Account No. 50-0310 (order No. 060945-0143-US).